

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

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<b>Gangtok</b>	<b>Monday 06<sup>th</sup> August, 2018</b>	<b>No. 408</b>
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**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No.03/SGST/2018**

**Date:23<sup>rd</sup> April,2018**

**NOTIFICATION**

In exercise of powers conferred by clause (d) of sub rule (14) of rule 138 of the Sikkim Goods and Services Tax Rules, 2017, the State Government hereby direct that e- waybill is required to be generated in case of intra-state movement of goods within the State of Sikkim from 25<sup>th</sup> of April,2018.

This notification shall come into force from 25<sup>th</sup> of April, 2018.

**Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**